

April 14, 2000

Income defined**a. Constitutional Definition**

The term "Income" does not exist in the Constitution.

b. 26 USC Definition

(1) 26 USC 5: Cross references relating to tax on individuals

26 USC 5(a): Other rates of tax on individuals, etc.

No definition for an individual. 26 USC 5(a)(1) – For rates of tax on nonresident aliens, see section 871.

(2) 26 USC 871: Tax on nonresident alien individuals

26 USC 871(a): Income not connected with United States business – 30 percent tax

26 USC 871(a)(1): Income other than capital gains

"Except as provided in subsection (h), there is hereby imposed for each taxable year a tax of 30 percent of the amount received from sources within the United States by a nonresident individual as.."

All sections of 26 USC 871 describe income relative to "***sources within the United States***".

(3) Since natural born citizens are classified as nonresident aliens for tax purposes, section 871 says that income from sources within the United States is the only income taxable.

- **Income is not compensation for labor performed**
- **Compensation for labor performed is an unalienable right and cannot be taxed**
- **Compensation for labor performed outside of the "United States" as per 26 USC is not taxable**
- **Compensation for labor performed by a natural born sovereign citizen as per 26 USC is not taxable**

Throughout 26 USC, qualifying income is referenced to the 26 USC definition of State and United States. By use of these definitions, there is no qualifying income, unless you are a government employee.

Respond within 30 days to: David P. Fontaine

68 Van Horn St.

West Springfield, Massachusetts

Postal Code 01089

April 14, 2000

As well, the Supreme Court in the case of *Wills v. Michigan State Police*, 105 L.Ed.2d 45 (1989) made it perfectly clear that I, the Sovereign, cannot be named in any statute as merely a "person", or "any person". I am a member of the "Sovereignty" as defined in *Yick Wo v. Hopkins*, 118 U.S. 356 and the *Dred Scott* case, 61 U.S. 393.

I have never been assessed for any "income" tax nor received any copy of such an assessment. Per Section 6201 and 6203 of your own code it is impossible that I could be required to pay anything even if none of the other above points of law contained herein existed.

The IRS itself calls attention to the "voluntary" nature of its tax system every year in its instruction booklet.

These codes, which you purport to be "laws" do not apply to me, and therefore I cannot be convicted of willful failure to file. (*Cheek v. U.S.*, January 1991).

I am not obliged to pay any direct tax except insofar as it may be assessed against me by the lawful exercise of State power. The federal government could lay a direct and apportioned tax against the States which might ultimately affect me through State taxation. (U.S. Constitution, Article I, Section 2 and 9). It cannot assess such a tax against me personally. As for an excise tax, the federal government may be able to assess me personally, but only as long as it does so uniformly among the States (U.S. Constitution, Article I, Section 8). It is constitutionally impossible to tax me contrary to the limitations of the Constitution. (The 16th Amendment to the Constitution cannot impair the rights guaranteed by the Constitution - *Grosjean v. American Press Co.*, 297 US 233; *Murdock v. Pennsylvania*, 319 US 105, 113)

PLEASE BE ADVISED that I am a nonresident alien of the United States, never having lived, worked, nor having income from any source within the District of Columbia, Puerto Rico, Virgin Islands, Guam, American Samoa or any other Territory within the United States, which entity has its origin and jurisdiction from Article I, Section 8, Clause 17 of the U.S. Constitution. Therefore, I am a non-taxpayer outside of the venue and jurisdiction of 26 USC.

I would have no current tax liability whatsoever, except for my having signed various documents and filed various IRS forms, wherein I unwittingly volunteered to pay income taxes and assessed myself. Since all of these documents were prepared without my awareness that my compensation for services was immune from taxation, and that I was not required by any law applicable to myself to prepare or file returns, or that such returns would constitute a waiver of my right to refuse to give evidence against myself, or that the verification of such a return was inappropriate for one such as myself who is **"without the United States"**, I am entitled to be protected against the consequences of my misunderstanding (UCC sec. 3305(2)(a) and (c)). The mistake may have been mutual as between myself and the federal government. I believed I was a person subject to the tax when I originally applied for my Social Security number. By declaring myself to be a citizen of the United States years ago, when I was unaware that there were different classes of citizenship in the United States, and on innumerable legal forms since that date, I may have caused various government officials to make the same mistake as to my proper classification.

If any government officials, or their superiors, knew of my mistake, such officials, or their superiors, had a fiduciary duty, as my trusted servants, to inform me thereof. Their failure to do so would have been fraudulent. On the basis of fraud, any such agreements as I have made would be vitiated.

Since I am alien to the status of a 14th Amendment citizen or resident, and since my domicile is outside of areas where the federal government exercises exclusive legislative jurisdiction, I assume that the Code references to the nonresident Alien could actually apply to me.

The Code provides for taxation of that income of nonresident aliens which is derived from sources within or activities effectively connected with the United States (26 USC 871(a) and (b)).

To be from a source within or to be from an activity effectively connected with the United States, income would have to come from an activity conducted in an area under the political jurisdiction of the federal government (U.S. Constitution, Article I, Section 3, Clause 17), or from a federally licensed activity, such as dealings in alcohol, tobacco, or firearms, or arise by virtue of some privilege granted by the federal government, or derive from such federal government contract or employment.

Respond within 30 days to: David P. Fontaine

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Let all to whom this Affidavit is sent be aware that I am NONE of the following:

- A citizen or resident of Washington, D.C., any enclave, territory, or insular possession of the United States, or of the United States as those terms are used in the 14th Amendment, the Internal Revenue Code, or the Regulations
- An immigrant to America
- A naturalized citizen of any country
- A person who is subject to the jurisdiction of the United States
- A person held to service or otherwise in any position of villeinage
- A natural resource or other form of property of the United States
- A taxpayer
- A person subject to any tax described in the Internal Revenue code
- A person indebted on any outstanding tax obligation to the United States
- An employee, officer or agent of the United States or of any State
- A fiduciary agent of a nonresident alien
- A person engaged in, or receiving income from any trade or business subject to regulation by the United States, or from any government contract
- A citizen of the United States who is living abroad and receiving foreign earned income
- A person with an Internal Revenue Account
- A person with a Social Security Account or Number; any number the government connects with me under such designation is the property of the government, not of myself
- A knowing, willing, and intentional volunteer into either the Social Security System or the Internal Revenue Tax System

Please be advised that any information, if any, you may have in your care, custody and control regarding my implied tax liabilities, is in error.

Further, be advised, if my Individual Master File ("IMF") reflects the Code "FR-1," ("Filing Requirement 1" means "1040 not required" as stated in the 1989 IRS Manual 6209, p. 8-60), then I presumably am not required nor have a duty to file or make any federal, Massachusetts, or Connecticut income tax return(s) or form(s).

I have incurred no tax liability for the income tax imposed under Subtitle A, Chapter 1, Section 1, of Title 26 of the USC, or the Internal Revenue Code ("IRC") of 1939, 1954 or 1986, as amended, for the year(s) in question which are: 1969 through 1999.

Further, I do not anticipate to incur any tax liability imposed under Subtitle A, Chapter 1, Section 1, of the IRC for the current or future taxable years. If I do incur a tax liability relating to the above provisions, then I will file and/or make the appropriate tax returns for all taxes due and owing.

If for some reason my FR status on the IMF is changed or is different than the "FR-1" herein referred to, please notify me of the circumstances supporting the change or difference by contacting me immediately and providing the following information:

- The direct authority to act upon me in a collection capacity pursuant to federal or State law. I have personal knowledge that there are 121 enacting codes pursuant to the CFR which define a "type of tax" with specific reference to federal employees. I am only aware of three "types of tax" with specific reference to federal employees, wherein none of these are applicable to me. Pursuant to the above, and within the guidelines established by Congress, please define the particular "type of tax" which you are utilizing as the basis for the purported determination that I have allegedly incurred a tax liability.
- All authentic and complete copies of criteria used by you, and/or your superiors, to make this unauthorized and unlawful determination of law, in direct violation of IRC section 7214(a). Such requirements are evidenced within IRS Publication 6209 noted within the Privacy Notice 609, which references IRC sections 6001, 6011, and 6012(a), and their regulations.
- All cites and/or references of the federal and/or State(s) tax codes requiring me to file or make any tax return.

April 14, 2000

- All authentic and complete copies of documents that have erroneously assigned an "employee identification number" to me. Such number is not applicable to me as I am not an "employee," as such term or "word of art" is defined in Title 26 of the USC, the IRC of 1939, 1954 or 1986, as amended, Title 26 of the CFR, or the Federal Register, dated 9/7/43, 404.104, p. 12267. Since I am not an "employee" as defined in the above references, I do not receive "wages," "salary," or "gross income," as such terms are defined in Title 26 of the USC, the IRC of 1939, 1954 or 1986, as amended, Title 26 of the CFR, or in the Public Salary Tax Act of 1939 (53 Stat., Ch. 59).
- All authentic and complete copies of the instrument(s) sanctioning a civil and/or criminal investigation or action, as well as a copy of the authorization made by the U.S. Attorney directing that such action be commenced against me, pursuant to IRC section 7401.
- All authentic and complete copies of Computer Paragraph ("CP") Notices 516 and 517. (See, IRS Pub. 676, p. 68, [Rev.12-91]). I have personal knowledge that none of the aforementioned C.P. Notices, along with C.P. Notices 515 and 518 can ever be listed in the "Alphabetical Index" under "Form 1040," p. 139, of the above referenced IRS Publication, which simply means that the Form 1040 tax return is a bastardized income tax form, possibly a substitute form for Forms 8288 and/or 2555.

You are granted thirty (30) days to clear up any misapplication of the federal and/or State tax codes on your part and to provide me with a copy of the written agreement/determination of my status for tax purposes in relationship to the United States (EXCISE) tax law and Form 1040 tax return.

Such agreement/determination must be consistent with my IMF Filing Requirement ("FR") status. If such FR status indicates that I am something other than an FR-1, please notify me within the maximum thirty (30) days allowed by law so that said status can be amended and/or rebutted. Failure to notify me of this discrepancy, will be prima facie evidence that any information contained on the IMF is not authentic, correct and/or complete, and that I am not required to file or make a Form 1040 tax return for the years in question. I trust that you will put forth a good faith effort in discharging your duties by clarifying this extremely important matter.

Since it is a violation of my Constitutional Rights for the IRS to force unapportioned, unequal taxation of my Compensation, it is also illegal for MDOR or CDORS to do the same.

IX. SLAVERY

I have never received an income tax assessment from any government agency. Instead, my "**Compensation for Labor**" is fraudulently debited whatever the governments guess I owe, then **enslave** me to:

- Save all of my receipts (I never know what items will or will not be deductible from one year to the next),
- Study all of the tax procedures (in my situation - federal, Massachusetts, and Connecticut),
- Determine all of the correct forms to use and fill out every one of them completely accurately.

All of you seem to forget that you have taken my property from me. You are forcing me to reprove that it rightfully belongs to me.

THIS IS INVOLUNTARY SERVITUDE. THE LEGAL TERMINOLOGY IS SLAVERY.

also use tax preparation software. Although the computer does a lot of the work, it is a nightmare to figure out and understand some of the requirements of different types of so-called income. In checking with IRS and tax preparation experts, no two people agree on any of the finer points. Try coordinating three separate groups of form scenarios (federal and two States) which cross-feed each other. **THIS IS UNDUE HARDSHIP and CRUEL AND UNUSUAL PUNISHMENT (There has been no crime).**

I REQUIRE THAT MY VALUABLE, PERSONAL TIME, WHICH YOU HAVE ALSO STOLEN, BE IMMEDIATELY REIMBURSED TO ME AT FULL VALUE OF ITS COMMERCIAL WORTH. THIS TIME IS INCLUSIVE OF THE EXHAUSTIVE RESEARCH I DID IN THE PERFORMANCE OF YOUR JOBS. (See Detailed Calculation of Stolen Property Document attached)

April 14, 2000

X. DEMAND FOR JURISDICTION/AUTHORITY

PLEASE TAKE NOTICE that I hereby demand that the IRS, MDOR, and CDORS advise me, forthwith, as to each and every claim of jurisdictional authority the IRS, MDOR, and CDORS enjoys and/or otherwise claims to have which provides jurisdiction and/or authority over me. This is to also include, but is not limited to, constitutional, statutory, contract and/or merchant law(s).

SAID information is necessary to enable me to adequately retrieve personal property STOLEN from me, thus protecting my right to due process and equal protection. Failure to supply the requested information will be treated as "OBSTRUCTION OF JUSTICE".

I am informed and believe that the IRS, MDOR, and CDORS are operating under a secret jurisdiction and, as such, are operating unlawfully.

Without knowledge of jurisdiction, I cannot and do not know under which jurisdiction I must prepare my defense. By keeping me insulated from knowledge of jurisdiction, the IRS, MDOR, and CDORS have, in effect, insulated me from my rights to due process, equal protection, and access to the courts, in which I desire to redress my grievance(s). Such is a violation of 42 USC 1983 and/or 81 USC 241 and 242, under which sections this Sovereign will sue, should this matter prevail.

Should the IRS, MDOR, and CDORS claim contract/law jurisdiction, I do hereby demand to know what contract (including, but not limited to, title date, witness(es) thereto, and all parties thereto) I have knowingly and willfully entered into to provide any such alleged jurisdiction. Also, please take notice that should any contract(s) currently exist I DO HEREBY REVOKE MY SIGNATURE ON ANY AND ALL SUCH CONTRACTS AND DO CHALLENGE THEM.

PLEASE TAKE NOTICE that I do challenge your jurisdiction and/or authority in this matter, and do further revoke any and all signatures I have placed on any and all document(s) which are in effect with your agency.

I HAVE NEVER VOLUNTEERED AND DO NOT WISH TO VOLUNTEER MY INVOLVEMENT WITH YOUR AGENCY OR ANY OF ITS SUBDIVISIONS; ANY SUCH DEALINGS ARE WITHOUT MY EXPRESS KNOWLEDGE AND CONSENT, AND, AS SUCH, ARE UNLAWFUL.

It is a principle of law that, once challenged, the person asserting jurisdiction must prove that jurisdiction to exist as a matter of law.

See: Griffin v. Matthews, 310 F. Supp. 341, 423, F. 2d 272
McNutt v. G.M., 56 S.Ct. 789, 80 L.Ed. 1135
Basso v. U.P.L. 495 F. 2d 906
Thomson v. Gaskiel, 62 S.Ct. 673, 83 L.Ed. 111.

Supported by "the supreme Law of the Land" (Constitution 6:2), I Lawfully "squarely challenge" the fraudulent usurping entanglement of JURISDICTION/AUTHORITY (cited above) which does not apply to me (ref: Hagar v. Lavine (1974), 415 U.S. 528 at 533). It is therefore now mandatory for any personnel of Article 1:8:17-18's "IRS" to first prove its "jurisdiction" if any over me before any further procedures can take place in my regard (5 USC 556(d)); or else its personnel and accomplices willfully violating this can, and shall be personally charged as citizens under 18 USC 241, 242, 1001 and/or otherwise.

Please note that jurisdiction has now been challenged. By this and the supporting documents, I expect your written proof of jurisdiction.

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April 14, 2000

XI. ASSERTION OF STATUS AND DECLARATION

This Instrument is prima facie evidence that I am not required, or have any legal or lawful duty to file or make any federal, Massachusetts, or Connecticut Individual Income Tax Return or forms.

I have never with knowingly intelligent acts waived any of my Constitutionally guaranteed Rights and I freely choose to obey all American Law and pay all Lawful taxes in jurisdictions applicable to me for the common good. I stand in Proper Person with Assistance, Special. The foregoing, including my STATUS and Unalienable Rights (U.S. Constitution Article 1:2:3, 2:1:5, 3:2:1, and 4:2:1), are not negotiable.

With all of the above in mind, it appears that this private Citizen is by Law, as "Foreign" and "Non-Resident Alien" to the Article 1:8:17-18's Washington, D.C., as to another country.

Further, finding no legal jurisdiction, I declare that the federal, Massachusetts, and Connecticut income tax forms and procedures to be not applicable to me.

I declare the IRS' use of redefinition to be a direct violation of my Constitutional Rights as a Natural Born Citizen. I further declare that the misrepresentation of "withholding" from my wages as REQUIRED is FRAUD. I declare that the Federal and State Governments have not properly represented the loss of "**Unalienable Rights**" in their representation of federal and State income tax laws.

I cannot participate in nor validate any existing income tax forms; they have been fraudulently represented by the Federal, Massachusetts, and Connecticut Governments. There is NO law that would or can require me to participate in the perpetration of a fraud.

In lieu of the above, I can find no legal IRS, MDOR, or CDORS documentation or procedures pertaining to my natural born status. Finding no relevant IRS, MDOR, or CDORS generated Income Tax Forms, I submit this as the only proper document. Its function is to recover my STOLEN PROPERTY.

Due to such shrewd entrapments, over the years I have unwittingly signed many of the related documents or contracts, some even under the "perjury" jurat as was supposedly required. I hereby REVOKE all such past signatures and render them null and void, except for those that I choose to have measured as being under "TDC" (threat, duress and/or coercion) and/or "without prejudice" (per UCC 1-207). This is also my Lawful Notice that all such signatures of mine in the future, with such governmental or otherwise adhesioned sources, are to be considered as under "TDC" and/or "without prejudice", whether appearing therewith or otherwise, including banks, licenses, etc.. So be it, respectfully demanding that my UNALIENABLE RIGHTS defined by the DECLARATION OF INDEPENDENCE and my Constitutional "Privileges and Immunities" (Article 4:2) are apart from 1:8:17-18's Washington, D.C., and shall not by Law be violated ever.

Please understand that I bear you no malice personally, but neither will I allow myself to be persuaded by deception or force into paying a "tax" which I now know does not apply to me.

Therefore and until you can prove otherwise, I am not a "taxpayer", nor an "individual" that is required to file a tax return. I have never been a "taxpayer", nor an "individual" that is required to file a tax return. Please forward to me a letter stating that I am not liable for any income tax return, or produce the documentation with legal references, properly signed, that requires me to file a tax return.

April 14, 2000

CAVEAT AND CONSTRUCTIVE WARNING:

THIS INSTRUMENT OF AFFIRMATION (AFFIDAVIT) IS TO BE FILED AND MADE A PERMANENT PART OF DECLARANT'S ADMINISTRATIVE FILE, SPECIFICALLY THE SYSTEMS OF RECORDS IDENTIFIED AS IRS/IMF 24.030 AND IRS/AIMS 42.008. FAILURE TO RESPOND WITHIN THIRTY (30) DAYS OF RECEIPT OF THIS INSTRUMENT WILL BE PRIMA FACIE PROOF THAT IT IS HEREBY UNDERSTOOD AND AGREED THAT ALL STATEMENTS SET FORTH HEREIN ARE ACCEPTED AS TRUE, CORRECT AND COMPLETE AND THAT ALL AVAILABLE RIGHTS AND/OR REMEDIES TO QUASH, COUNTERCLAIM OF, SUBMIT A CROSS-DECLARATION OF SUCH REMEDIES ARE HEREBY FOREVER WAIVED. CONSEQUENTLY, THE ERRONEOUS STATEMENTS CONTAINED IN DECLARANT'S ADMINISTRATIVE FILE, IDENTIFIED AS IMF 24.030 AND AIMS 42.008, AND/OR ANY OTHER SYSTEMS OF RECORDS PERTAINING THERETO, ARE DEEMED AS INTENTIONAL AND TO BE KNOWINGLY FALSE. THEREFORE, THE PERSON OR PERSONS RESPONSIBLE FOR PERPETRATING AND ASCRIBING SUCH STATEMENTS AND/OR REFUSAL TO AMEND AND DELETE SUCH STATEMENTS, IS/ARE GUILTY OF MAKING FALSE STATEMENTS, SUBJECT TO THE FINES AND PENALTIES PURSUANT TO USC 18 SEC. 1001.

CONSTRUCTIVE NOTICE AND WARNING TO ALL IRS, MDOR, AND CDORS EMPLOYEES:

The PRIVACY ACT of 1974, makes provisions for litigation against the IRS. Subsection (g)(1)-(5) of the Privacy Act creates injunction and tort type actions against the agency involved. Specifically, an individual has the right to seek an injunction ordering the production of any agency record allegedly improperly withheld from the individual; in addition, an individual may seek an injunction ordering the agency to amend an individual's record in accordance with their request. Tort actions may also be brought for damages for the willful and intentional failure by an agency to maintain personally identifiable records accurately, relevantly and in a timely and complete fashion where an adverse determination has been made by an agency against the individual; the Act further provides for a tort suit for damages occasioned where an agency improperly releases information about an individual without consent. In general, See USAM 1-5000. SPECIAL AGENTS HANDBOOK, TITLE 6, TAX DIVISION.

THIS NOTICE IS TO INFORM ALL INVOLVED PARTIES THAT A MAXIMUM OF 30-DAYS FROM RECEIPT OF THIS INSTRUMENT IS IMPOSED IN WHICH TO AMEND AND/OR DELETE ANY SYSTEM OF RECORDS PERTAINING TO DECLARANT INFERRING THAT DECLARANT IS IMPORTING DRUGS; OR THAT DECLARANT IS DIRECTLY OR INDIRECTLY DEALING IN ALCOHOL, TOBACCO, FIREARMS, EXPLOSIVES, DIESEL FUEL, GASOLINE, GAMBLING, MINING, AND/OR ANY PRODUCTS OR BY-PRODUCTS INVOLVING ANY REVENUE TAXABLE ACTIVITY PERTAINING TO ANY EXCISE TAXES. THE INTENT OF THIS INSTRUMENT IS TO SPECIFICALLY NOTIFY AND WARN ANY IRS EMPLOYEE(S) THAT IF ANY SYSTEM OF RECORDS PERTAINING TO DECLARANT IN RELATIONSHIP TO THE ABOVE EXCISE TAXES IS NOT AMENDED AND/OR DELETED WITHIN THE NEXT 30 DAYS FROM RECEIPT OF THIS INSTRUMENT, ACTION WILL BE TAKEN IN A COURT OF COMPETENT JURISDICTION. FAILURE TO RESPOND WILL CREATE AN IRREBUTTABLE PRESUMPTION IN FAVOR OF DECLARANT REGARDING THE FACTS AND STATEMENTS CONTAINED HEREIN. THIS IS DECLARANT'S FINAL NOTICE AND NO OTHER NOTICES WILL BE FORTHCOMING.

REFUSAL FOR CAUSE WITHOUT DISHONOR:

I am denying CDORS presentments (Billing Notices sent every month) WITHOUT DISHONOR since I am not required to participate in the perpetuation of a fraud. I have made a diligent search, both researching and studying the Constitution, the Internal Revenue Code, the Statutes at Large, the Code of Federal Regulations, Massachusetts and Connecticut State Law, and case law. Based upon such information, it is my Declaration and firm belief premised on "open mind" approach and "good faith" analysis that I am not liable for the payment of the money claimed in your Billing Notices that you continue to mail every month, perpetuating fraud, extortion, harassment, and many other violations of law.

April 14, 2000

XII. FAILURE TO CARRY OUT DUTIES / RESPONSIBILITIES

Your criminal and irresponsible interpretation of true law, execution of "color of law", and extortion to enforce "color of law" have forced me to spend all of my spare time (slavery) for the last two years investigating Federal and State Tax Laws and the Judicial System in efforts to recover my STOLEN PROPERTY. I have been sincerely disputing Connecticut's tax assessment and its collection methods. Each of you needs to read the Constitution, Federal Law, and State Law for yourself. Federal, Massachusetts, and Connecticut Law stipulates that each of you can be held responsible. The following is a partial list of charges you may face if my rightful property isn't returned immediately:

- Violation of my Constitutional Rights – 1st, 4th, 5th, 8th, 13th
- 18 USC 242 Deprivation of rights under color of law
- 42 USC 1981 Equal rights under the law
- 42 USC 1983 Civil action for deprivation of rights
- 18 USC 245(b)(1)(B) Federally protected activities – interference/Intimidation of individuals in pursuit of activity administered by U.S.
- Illegal taxation of "compensation for labor"
- Inconsistent tax application
- Excess taxation
- Double / Triple Taxation
- Illegal tax collection procedures
- 18 USC 1584 Sale into involuntary servitude
- Amendment VIII Undue Hardship
- 18 USC 1001 Statements or entries generally
- 18 USC 1341 Frauds and swindles
- 18 USC 1957 Engaging in monetary transactions in property derived from specified unlawful activity
- 18 USC 4 Misprision of felony
- 42 USC 1985 Conspiracy to interfere with civil rights
- Conspiracy to commit fraud
- 18 USC 241 Conspiracy against rights
- 18 USC 872 Extortion by officers or employees of the United States
- Conspiracy to commit extortion
- 18 USC 876 Mailing threatening communications
- 18 USC 1512 Tampering with a witness, victim, or an informant
- 18 USC 1513 Retaliating against a witness, victim, or an informant
- 18 USC 3 Accessory after the fact
- 18 USC 2075 Officer failing to make returns or reports
- 18 USC 2315 Sale or receipt of stolen goods, securities, moneys, or fraudulent State tax stamps
- Article VI, Cl 2 & 3 Dereliction of duty
- Willful blindness
- 42 USC 1986 Action for neglect to prevent
- Neglect of Human Decency

XIII. RETURN OF STOLEN PROPERTY

Although tax law only allows refunds of overpaid taxes for the last 3 years, make no mistake that this is in no way a statement of overpayment. This document declares ONGOING FRAUD AND EXTORTION. The CRIMINAL ACTIVITY IS STILL OCCURRING. I REQUIRE THAT ALL OF MY PROPERTY BE RETURNED, AT FULL VALUE, FROM THE DATE THESE CRIMES BEGAN.

Reference the attached **Detailed Calculation of Stolen Property** document for the amounts since 1977, and the government agencies responsible for each part.

April 14, 2000

XIV. CLOSING

I do hereby declare the exemption of all of my real property, and other assets and possessions, from any and all claims of government, whether federal, state, or local, based upon any purported tax claims, demands, liabilities, penalties, interest, liens, levies, or other encumbrances of similar import, which have no application to me, and I do hereby assert all of the Exemptions to which I am entitled under the Constitution and Laws of Massachusetts State, the Constitution and Laws of the United States, and by reason of all other applicable laws and principles, whether arising by common law, statute, precedent, or otherwise, and I do further assert and claim all other Rights and Exemptions appertaining to me by reason of my Status as a Massachusetts State citizen, specifically including the Rights and Status more particularly set forth herein. I do also hereby cancel, rescind and revoke all of those documents, signatures and actions which through inadvertence, fraud (United States v. Throckmorton, 98 US 1, 65, 66), or mistake (UCC sec. 3305), have placed me in that system and otherwise subject to tax liabilities not applicable to Citizens of my Status (to wit: a Sovereign) as hereinabove set forth.

This Legal Instrument is prepared, sent and submitted for the additional purpose of amending and correcting my records in possession of, or maintained by, any governmental authority, which is inconsistent herewith, in accordance with 5 USC sec. 552a, and I demand that any government employee, agent, representative, or official to whom this Affidavit is directed shall state any rebuttal, opposition or challenge to the declarations contained herein within 30 days of receipt hereof, or he shall be estopped so to do by the maxim that he who remains silent consents.

If you have any questions concerning this letter, you may write to me at the address shown below. Please sign all papers so that I know who I am dealing with. If you do not find this time period reasonable, please request an extension, in writing. If you do not provide this information within the reasonable time period provided for, UCC Section 3-505 (2) will prevail. Until such a time as I hear from you or your office, I will take the position that I am no longer liable for filing the return. Failure to respond will be taken as meaning that you have "acquiesced" and that, from this date forward, the doctrine of "estoppel by acquiescence" will prevail.

I explicitly reserve all of my common law and fundamental rights, as an unenfranchised Sovereign Citizen of the Massachusetts Republic, by the authority of UCC 1-207.

It infuriates me that you have preyed on my ignorance of the law. Failure by any one of you to action this request also escalates your involvement with the below listed crimes.

The toll you have already placed on my family's and my health and relationship, the fear of unjust reprisal, and the lost time in my family's enjoyment of life, liberty, and the pursuit of happiness are major factors I will pursue in the highest Court(s) possible, if you do not immediately and responsibly.

I am a (Sovereign) Citizen of the United States of America. My rights are defined. It is your responsibility to figure out who, among you, has done which parts to create, support, and perpetuate the crimes listed above.

It is appalling that any of you holding government office consider yourselves American, or that this system you continue to support could, in any way represent the "American Way".

68 Van Horn St.

West Springfield, Massachusetts

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April 14, 2000

XV. SERVICE LIST

Governor Paul Cellucci Office of the Governor 444 N. Capitol Street, Suite 400 Washington, D.C. 20001	Governor John Rowland Office of the CT Governor State Capitol 210 Capitol Ave. Hartford, CT 06106	President Clinton Office of President of the U.S. White House 1600 Pennsylvania Ave Washington, DC 20500
US Senator Edward Kennedy Office of the U.S. Senate 315 Russell Senate Office Bldg Washington, DC 20510	US Senator Joseph Lieberman Office of the U.S. Senate 706 Hart Senate Office Bldg Washington, DC 20510	Vice President Gore Office of the V. President of the U.S. White House 1600 Pennsylvania Ave Washington, DC 20500
US Senator John Kerry Office of the U.S. Senate 304 Russell Senate Office Bldg Washington, DC 20510	US Senator Christopher Dodd Office of the U.S. Senate 444 Russell Senate Office Bldg Washington, DC 20510	House Speaker J. Dennis Hastert 2263 Rayburn House Office Bldg Washington, DC 20515
Representative John Olver 1027 Longworth House Office Bldg Washington, DC 20515	Representative Nancy Johnson 2113 Rayburn House Office Bldg Washington, DC 20515	U.S. Supreme Court Chief Justice U. S. Supreme Judicial Court 1 First St., N.E. Washington, D.C. 20543
Atty General Tom Reilly Office of the MA Atty General One Ashburton Place Boston, MA 02108	Atty General Richard Blumenthal Office of the CT Atty General 55 Elm St Hartford, CT 06106	US Attorney General Janet Reno Office of the U.S. Atty General 10 th Street & Constitution Ave Washington, DC 20530
Chief Justice Margaret H. Marshall MA Supreme Judicial Court 1300 New Courthouse Pemberton Square Boston, MA 02108	Commissioner Gene Gavin CT Dept. of Revenue Services 25 Sigourney St. PO Box 5088 Hartford, CT 06102-5088	Commissioner Charles Rossotti Internal Revenue Service 1111 Constitution Ave., N.W. Washington, DC 20224
Commissioner Frederick A. Laskey Mass. Dept of Revenue PO Box 7011 Boston, MA 02204	CT Dept of Revenue Services PO Box 2968 Hartford, CT 06104-2968	Internal Revenue Service Center Andover, MA 05501-0102
MA Department of Revenue P.O. Box 7000 Boston, MA 02204-7000		

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Postal Code 01089

April 14, 2000

XVI. AFFIDAVIT STATEMENT

WITNESSES TO DAVID P. FONTAINE'S MAILING of this Affidavit and the attached Detailed Calculation of Stolen Property document to each entity listed on the above Service List on 17th day of APR, 2000:

<u>Helmut Fontaine</u>	<u>Helmut Fontaine</u>	<u>4-17-00</u>
Name	Signature	Date
<u>Christopher Newbrough</u>	<u>Christopher Newbrough</u>	<u>4-17-00</u>
Name	Signature	Date

I, David P. Fontaine, hereby affirm that, to the best of my knowledge and belief based on exhaustive research, that all of the information contained herein is true and correct, that this document contains 25 consecutively numbered pages, and that all pages are being sent to all persons/agencies listed on the inclusive SERVICE LIST.

I, David P. Fontaine, hereby also affirm that, to the best of my knowledge and belief, that all of the information contained in the attached Detailed Calculation of Stolen Property document is true and correct, that this document is also being sent to all persons/agencies listed on the inclusive SERVICE LIST.

I hereby certify that a true copy of this document and the Detailed Calculation of Stolen Property document attached, is being mailed by U.S.P.S., Certificate of Mailing, on this 17th day of April, in the Year of our Lord, 2000, to the party(ies) listed in the following SERVICE LIST.

Without Prejudice, UCC 1-207
Under Threat, Duress, and/or Coercion

David P. Fontaine

David P. Fontaine
Signature

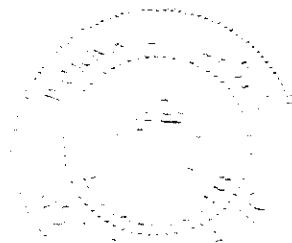
APR 17 2000
Date

STATE OF Mass)
COUNTY OF Hampden) SS

On this 17 day of April, in the year 2000, before me, the undersigned, a Notary Public in and for the State of Massachusetts, personally appeared David P. Fontaine, proved to me on the basis of satisfactory evidence to be the Citizen who subscribed to the within instrument and acknowledged to me that he/she executed it.

Donna L. Lucas
Notary Public in and for said State & County
My Commission Expires November 3, 2000

Seal:



My commission expires

25

Page 25 of 25

Under Threat, Duress, and/or Coercion

BOD CD-SB

(2)



Department of the Treasury
Internal Revenue Service
HOLTSVILLE, NY 00501-0030

** IF YOU HAVE ANY QUESTIONS, **

** REFER TO THIS INFORMATION: **

NUMBER OF THIS NOTICE: CP-515

DATE OF THIS NOTICE: 06-10-2002

TAXPAYER IDENT. NUM: 010-44-4741

TAX FORM: 1040

200230

TAX PERIOD: 12-31-2000

DAVID P FONTAINE
68 VAN HORN ST
W SPRINGFIELD MA 01089-3049682

Rx #01
6/10/02



010444741102

REQUEST FOR YOUR TAX RETURN

We have no record of receiving the following tax return:

Form Number: 1040 Tax Period: ENDING: 12-31-2000
Title: US INDIVIDUAL INCOME TAX RETURN

The information below has been reported to us by some of your payers and may not be all-inclusive. Please be sure to report all of your income when filing your tax return.

1. Wages:	\$	18702
2. Withholding:	\$	1525
3. Pension:	\$	6000
4. Dividends:	\$	8
5. Interest:	\$	30
6. Non-Employee Compensation:	\$	0
7. Stock Sales:	\$	0
8. Social Security:	\$	0
9. Rents & Royalties:	\$	0
10. Other Income:	\$	0

If you have not filed this tax return, please:

- prepare your tax return
- sign the return
- attach your payment for any tax due
- send it to us today.

If you cannot pay the entire amount when you file this return:

- send as large a payment as you can
- contact us to make arrangements to pay the balance.

If you are due a refund you must file within:

- 3 years from the due date of the return or
- 2 years from the date the tax was paid, whichever is later.

If you filed this tax return more than 8 weeks ago please:

- send us a copy of it

(2)



Department of the Treasury
Internal Revenue Service

NUMBER OF THIS NOTICE: CP-515
DATE OF THIS NOTICE: 06-10-2002
TAXPAYER IDENT. NUM: 010-44-4741
TAX FORM: 1040 200230
TAX PERIOD: 12-31-2000

DAVID P FONTAINE
68 VAN HORN ST
W SPRINGFIELD MA 01089-3049682

Rx #01

- sign it or re-sign it
- date it.
- allow 6 to 8 weeks to process your return.

If you filed this tax return less than 8 weeks ago, please disregard this letter.

If you believe you are not required to file, please tell us why by completing the "Information About Your Tax Return", at the end of this notice.

We will contact you again if:

- we need additional information
- we need clarification of your response or
- we determine you are required to file.

If you need assistance, call 1-800-829-1040.

If you need tax forms, call 1-800-TAX-FORM, or visit our Web site at: www.irs.gov.

Hours of Operation are: Monday-Friday 7:00 AM to 11:00 PM

KEEP THE TOP PART FOR YOUR RECORDS

DETACH HERE

Send us this part with your reply in the envelope provided.

Number of Notice:(s) CP-515 200012

Date of Notice: 06-10-2002 FONT

FORM FR LPS TC LRA CC Taxpayer ID Num: 010-44-4741 30

0003602 PC- BOD CD-SBW

PY9 DF- FS-2 EX-
AG+000000000 WH00000000 CC
SSN033402061 EIN

200222 200222 200230 019
21000000 PLC 0421 BWI-0
SEL-13 19511224 ADD00

DAVID P FONTAINE
68 VAN HORN ST
W SPRINGFIELD MA 01089-3049682

INTERNAL REVENUE SERVICE
HOLTSVILLE, NY 00501-0030



Department of the Treasury
Internal Revenue Service

NUMBER OF THIS NOTICE: CP-515
DATE OF THIS NOTICE: 06-10-2002
TAXPAYER IDENT. NUM: 010-44-4741
TAX FORM: 1040 200230
TAX PERIOD: 12-31-2000

DAVID P FONTAINE
68 VAN HORN ST
W SPRINGFIELD MA 01089-3049682

R# 01

"Information About Your Return"

PLEASE COMPLETE AS NECESSARY AND RETURN THIS ENTIRE PAGE

A. If you are not required to file, please complete this section:

My filing status was:

- ☐ Single ☐ Head of Household
☐ Married Filing Jointly ☐ Married Filing Separately
☐ Qualified Widow(er) With Dependent Child

Check the item(s) that apply to your situation:

- ☐ I was 65 or older ☐ Blind
☐ My spouse was 65 or older ☐ Blind
☐ I could be claimed as a dependent on another's return

My total income for the tax period shown above was \$ _____

Tell us why you are not required to file the tax return listed above:

B. If you have already filed a return, please fill out this section:
Names shown on my tax return (if different than above) are:

My Social Security Number(SSN) shown on the return _____
My spouse's SSN (if you filed a joint return _____
Form _____ Tax Years _____ Date filed _____

C. If your spouse is deceased, complete this section:

Name of deceased spouse _____
SSN of this spouse _____ Date of death _____

D. If you have a credit on this letter, complete this section:

☐ Refund the credit balance. You must file a return to get a refund of your credit.

☒ Apply the credit to the tax return, tax year and SSN on this letter. My return is enclosed.

☐ Apply the credit to another tax return, tax year, and SSN below:

Tax Form: _____ Tax Period: _____ SSN: _____

Please include your telephone number(s), with your area code and the best time to call you.

TELEPHONE NUMBER (____) _____ HOURS _____
TELEPHONE NUMBER (____) _____ HOURS _____

Under penalties of perjury, I declare that, to the best of my knowledge and belief, the information provided on this form is true, correct, and complete.

Signature _____

Date _____

(2)



Department of the Treasury
Internal Revenue Service

Publication 1

(Rev. August 2000)

Catalog Number 64731W

www.irs.gov

Your Rights as a Taxpayer

RA # 01

The first part of this publication explains some of your most important rights as a taxpayer. The second part explains the examination, appeal, collection, and refund processes. This publication is also available in Spanish.

Declaration of Taxpayer Rights

I. Protection of Your Rights

IRS employees will explain and protect your rights as a taxpayer throughout your contact with us.

II. Privacy and Confidentiality

The IRS will not disclose to anyone the information you give us, except as authorized by law. You have the right to know why we are asking you for information, how we will use it, and what happens if you do not provide requested information.

III. Professional and Courteous Service

If you believe that an IRS employee has not treated you in a professional, fair, and courteous manner, you should tell that employee's supervisor. If the supervisor's response is not satisfactory, you should write to the IRS director for your area or the center where you file your return.

IV. Representation

You may either represent yourself or, with proper written authorization, have someone else represent you in your place. Your representative must be a person allowed to practice before the IRS, such as an attorney, certified public accountant, or enrolled agent. If you are in an interview and ask to consult such a person, then we must stop and reschedule the interview in most cases.

You can have someone accompany you at an interview. You may make sound recordings of any meetings with our examination, appeal, or collection personnel, provided you tell us in writing 10 days before the meeting.

V. Payment of Only the Correct Amount of Tax

You are responsible for paying only the correct amount of tax due under the law—no more, no less. If you cannot pay all of your tax when it is due, you may be able to make monthly installment payments.

VI. Help With Unresolved Tax Problems

The Taxpayer Advocate Service can help you if you have tried unsuccessfully to resolve a problem with the IRS. Your local Taxpayer Advocate can offer you special help if you have a significant hardship as a result of a tax problem. For more information, call toll free 1-877-777-4778 (1-800-829-4059 for TTY/TDD) or write to the Taxpayer Advocate at the IRS office that last contacted you.

VII. Appeals and Judicial Review

If you disagree with us about the amount of your tax liability or certain collection actions, you have the right to ask the Appeals Office to review your case. You may also ask a court to review your case.

VIII. Relief From Certain Penalties and Interest

The IRS will waive penalties when allowed by law if you can show you acted reasonably and in good faith or relied on the incorrect advice of an IRS employee. We will waive interest that is the result of certain errors or delays caused by an IRS employee.

THE IRS MISSION

PROVIDE AMERICA'S
TAXPAYERS TOP QUALITY
SERVICE BY HELPING THEM
UNDERSTAND AND MEET
THEIR TAX RESPONSIBILITIES
AND BY APPLYING THE TAX
LAW WITH INTEGRITY AND
FAIRNESS TO ALL.

Examinations, Appeals, Collections, and Refunds

Examinations (Audits)

We accept most taxpayers' returns as filed. If we inquire about your return or select it for examination, it does not suggest that you are dishonest. The inquiry or examination may or may not result in more tax. We may close your case without change; or, you may receive a refund.

The process of selecting a return for examination usually begins in one of two ways. First, we use computer programs to identify returns that may have incorrect amounts. These programs may be based on information returns, such as Forms 1099 and W-2, on studies of past examinations, or on certain issues identified by compliance projects. Second, we use information from outside sources that indicates that a return may have incorrect amounts. These sources may include newspapers, public records, and individuals. If we determine that the information is accurate and reliable, we may use it to select a return for examination.

Publication 556, *Examination of Returns, Appeal Rights, and Claims for Refund*, explains the rules and procedures that we follow in examinations. The following sections give an overview of how we conduct examinations.

By Mail

We handle many examinations and inquiries by mail. We will send you a letter with either a request for more information or a reason why we believe a change to your return may be needed. You can respond by mail or you can request a personal interview with an examiner. If you mail us the requested information or provide an explanation, we may or may not agree with you, and we will explain the reasons for any changes. Please do not hesitate to write to us about anything you do not understand.

By Interview

If we notify you that we will conduct your examination through a personal interview, or you request such an interview, you have the right to ask that the examination take place at a reasonable time and place that is convenient for both you and the IRS. If our examiner proposes any changes to your return, he or she will explain the reasons for the changes. If you do not

agree with these changes, you can meet with the examiner's supervisor.

Repeat Examinations

If we examined your return for the same items in either of the 2 previous years and proposed no change to your tax liability, please contact us as soon as possible so we can see if we should discontinue the examination.

Appeals

If you do not agree with the examiner's proposed changes, you can appeal them to the Appeals Office of IRS. Most differences can be settled without expensive and time-consuming court trials. Your appeal rights are explained in detail in both Publication 5, *Your Appeal Rights and How To Prepare a Protest If You Don't Agree*, and Publication 556, *Examination of Returns, Appeal Rights, and Claims for Refund*.

If you do not wish to use the Appeals Office or disagree with its findings, you may be able to take your case to the U.S. Tax Court, U.S. Court of Federal Claims, or the U.S. District Court where you live. If you take your case to court, the IRS will have the burden of proving certain facts if you kept adequate records to show your tax liability, cooperated with the IRS, and meet certain other conditions. If the court agrees with you on most issues in your case and finds that our position was largely unjustified, you may be able to recover some of your administrative and litigation costs. You will not be eligible to recover these costs unless you tried to resolve your case administratively, including going through the appeals system, and you gave us the information necessary to resolve the case.

Collections

Publication 594, *The IRS Collection Process*, explains your rights and responsibilities regarding payment of federal taxes. It describes:

- What to do when you owe taxes. It describes what to do if you get a tax bill and what to do if you think your bill is wrong. It also covers making installment payments, delaying collection action, and submitting an offer in compromise.
- IRS collection actions. It covers liens, releasing a lien, levies, releasing a levy, seizures and sales, and release of property.

Your collection appeal rights are explained in detail in Publication 1660, *Collection Appeal Rights*.

Innocent Spouse Relief

Generally, both you and your spouse are responsible, jointly and individually, for paying the full amount of any tax, interest, or penalties due on your joint return. However, if you qualify for innocent spouse relief, you may not have to pay the tax, interest, and penalties related to your spouse (or former spouse). For information on innocent spouse relief and two other ways to get relief, see Publication 971, *Innocent Spouse Relief*, and Form 8857, *Request for Innocent Spouse Relief (And Separation of Liability and Equitable Relief)*.

Refunds

You may file a claim for refund if you think you paid too much tax. You must generally file the claim within 3 years from the date you filed your original return or 2 years from the date you paid the tax, whichever is later. The law generally provides for interest on your refund if it is not paid within 45 days of the date you filed your return or claim for refund. Publication 556, *Examination of Returns, Appeal Rights, and Claims for Refund*, has more information on refunds.

If you were due a refund but you did not file a return, you must file within 3 years from the date the return was originally due to get that refund.

Tax Information

The IRS provides a great deal of free information. The following are sources for forms, publications, and additional information.

- **Tax Questions: 1-800-829-1040** (1-800-829-4059 for TTY/TDD)
- **Forms and Publications: 1-800-829-3676** (1-800-829-4059 for TTY/TDD)
- **Internet: www.irs.gov**
- **TaxFax Service:** From your fax machine, dial 703-368-9694.
- **Small Business Ombudsman:** If you are a small business entity, you can participate in the regulatory process and comment on enforcement actions of IRS by calling 1-888-REG-FAIR.
- **Treasury Inspector General for Tax Administration:** If you want to confidentially report misconduct, waste, fraud, or abuse by an IRS employee, you can call 1-800-368-4484 (1-800-877-8339 for TTY/TDD). You can remain anonymous.



Department of the Treasury
Internal Revenue Service
HOLTSVILLE, NY 00501-0030

BOD CD-SB

** IF YOU HAVE ANY QUESTIONS, **

** REFER TO THIS INFORMATION: **

NUMBER OF THIS NOTICE: CP-518

DATE OF THIS NOTICE: 08-05-2002

TAXPAYER IDENT. NUM: 010-44-4741

TAX FORM: 1040

200236

TAX PERIOD: 12-31-2000

DAVID P FONTAINE
68 VAN HORN ST
W SPRINGFIELD MA 01089-3049682

Rx # 02
8/5/02



010444741102

YOUR TAX RETURN IS OVERDUE - PLEASE CONTACT US IMMEDIATELY

We still have not received the following tax return:

Form Number: 1040 Tax Period: ENDING: 12-31-2000
Title: US INDIVIDUAL INCOME TAX RETURN

The information below has been reported to us by some of your payers and may not be all-inclusive, please be sure to report all of your income when filing your tax return.

1. Wages:	\$	18702
2. Withholding:	\$	1525
3. Pension:	\$	6000
4. Dividends:	\$	8
5. Interest:	\$	30
6. Non-Employee Compensation:	\$	0
7. Stock Sales:	\$	0
8. Social Security:	\$	0
9. Rents & Royalties:	\$	0
10. Other Income:	\$	0

1. We request you file your return immediately and pay in full any tax due.
2. If you cannot pay in full, contact us to make arrangements to pay the balance.
3. Failure to file your return and pay any tax due can
 - lead to further administrative action, including, but not limited to, assessing your tax based on information we have received and
 - subject you to additional civil and criminal penalties.

If you are not required or have previously filed, please contact us at 1-800-829-1040. If you need forms, call 1-800-TAX-FORM, or visit our Web site at: www.irs.gov
Hours of Operation are Monday - Friday 7:00 am through 11:00 pm